IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 28TH NOVEMBER 2007 / 7TH AGRAHAYANA 1929

WP(C).No. 33884 of 2007(H)

PETITIONER:

M.RAVISHANKAR, ENTITY HEAD,
M/S.HCL INFO SYSTEMS LTD., RACE COURSE ROAD,
COIMBATORE-18.

BY ADV. SRI.S.MOHANAN

RESPONDENTS:

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1. COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR.

2. COMMERCIAL TAX OFFICER,
COMMERCIAL TAX CHECK POST, WALAYAR.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAX CHECK POST, WALAYAR.

4. GOVERNMENT OF KERALA REPRESENTED
BY THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

5. M/S.INGRAM MICRO INDIA (P) LTD.,
DOOR NO.28/3026, CHERUPARAMBATH ROAD,
COCHIN-20.

BY G.P.SRI.GOVINDAN FOR R1 TO R4

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

Antony Dominic, J.

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W.P.(C) No. 33884 of 2007

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Dated this the 28th day of November, 2007

JUDGMENT

Goods transported were detained by the 1st respondent as per Ext.P5 along with the vehicle. The irregularities noticed are that the consignee is not a registered dealer under the Act and that no proper documents were available at the time of inspection. The petitioner now submits that Exts.P1 and P2 are registration certificates of both the consignor and the consignee. It is also submitted that Ext.P4 are the copies of invoices. On this basis it is contended that the detention of the goods was unwarranted.

2. However, the learned Government Pleader, on instructions, submits that at the time when the goods were detained, there were no documents available. If that be so, the respondents cannot be said to be faulty for the action they have taken and it is necessary that an adjudication in terms of the provisions of the Act has to be held. In the meanwhile, the goods cannot be released unconditionally as sought for by the petitioner.

3. In the facts and circumstances of the case, I am not inclined to direct release of the goods except on security as directed in Ext.P5 notice.

However, it is ordered that the adjudication as contemplated under the Act shall be completed within two weeks from the date of production of copy of this judgment.

The writ petition is disposed of as above.

Antony Dominic,
Judge.

mn.